

The background of the title page features a large, light gray arrowhead logo, which is the official emblem of the National Park Service. Inside the arrowhead, there is a silhouette of a bison at the bottom, a landscape with mountains and a river in the middle, and the words "NATIONAL PARK SERVICE" and "DEPARTMENT OF THE INTERIOR" in a serif font. The main title is centered over this logo.

# **National Park Service Annual Financial Report (AFR) Microsoft Excel User Guide**

**Version 3.0  
October 20, 2010**

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# **1 Introduction**

This guide provides guidance and information on the technical aspects of completing an electronic Annual Financial Report. It is intended to be used in conjunction with Annual Financial Report Short Form or Long Form User's Guide in order to prepare you to complete the electronic AFR and make the process run more smoothly.

The purpose of this guide is to provide more detailed information than the User's Guides for anyone who may be unfamiliar with Microsoft Excel or is new to using a computer. It provides step-by-step instructions on downloading and saving the AFR forms, working in Excel, and changing security settings to allow the form to work properly. Please keep this guide handy as you work on your AFR; as it will help to solve questions or problems that may arise.

## 2 Obtaining the NPS AFR Short, Long Form, Supplemental Schedules and User's Guides

You can download the following NPS AFR forms and User guide through the AFR website; [http://www.nps.gov/commercialservices/tools\\_afr.htm](http://www.nps.gov/commercialservices/tools_afr.htm):

- AFR Electronic Long Form
- AFR Electronic Short Form
- Short Form Fees Worksheet
- AFR Long Form and Short Form User's Guides
- AFR Excel Guide
- 10 Quick Steps to Completing and Submitting the Electronic AFR
- Frequently Asked Questions

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## Annual Financial Reporting

All concession contracts require concessioners to submit an annual financial report, commonly referred to as the AFR. There are two report formats, with a standard form as well as an abbreviated version for smaller concession contracts. Both versions include a statement of income, balance sheet, detail of gross receipts, operational statistics, special account annual reconciliation, and special account project expenditures. The submittal of AFRs by concessioners is an electronic process as outlined below.

Concessioners should start with a review of [10 Quick Steps to Completing and Submitting the AFR](#) and the list of [AFR Frequently Asked Questions](#). The two documents provide a wealth of information to get you on the right track for submitting your forms electronically.

The updated electronic AFR Short Form (v2.0) should be used for all concessions with gross receipts less than \$500,000 (unless granted exception by the Park Superintendent to submit a hardcopy). If for your 2009 submittal you have already downloaded and completed the AFR Short Form (v1.0), it is not a problem; the system will accept either version of the electronic AFR Short Form.

To assist in completing electronic AFRs, new User's Guides are available for download. There is a User's Guides for those filing the AFR Short Form and another for those filing the AFR Long Form (still in development). These documents provide guidance on how to request a user account and how to submit the electronic AFR online. In addition to the two User's Guides, there is an AFR Excel Guide with basic information on using Microsoft Excel. (Please note that the electronic AFRs are not compatible with Macintosh computers. If you do not have access to a PC, please contact your park to request permission to submit a hardcopy AFR.)

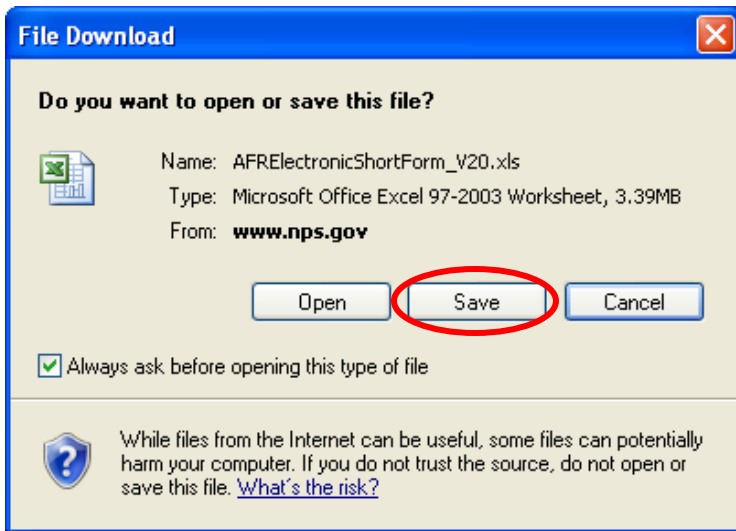
After reviewing the AFR User's Guide, please follow the link to the left to request a user account and then, after filling out the appropriate forms, submit them electronically.

**Helpful Links**

[AFR Frequently Asked Questions](#)[10 Quick Steps to Completing and Submitting the AFR](#)[AFR Short Form User's Guide](#)[AFR Short Form](#)[AFR Excel User's Guide](#)

Download the AFR Form, User Guide, and additional documents by following the steps below:

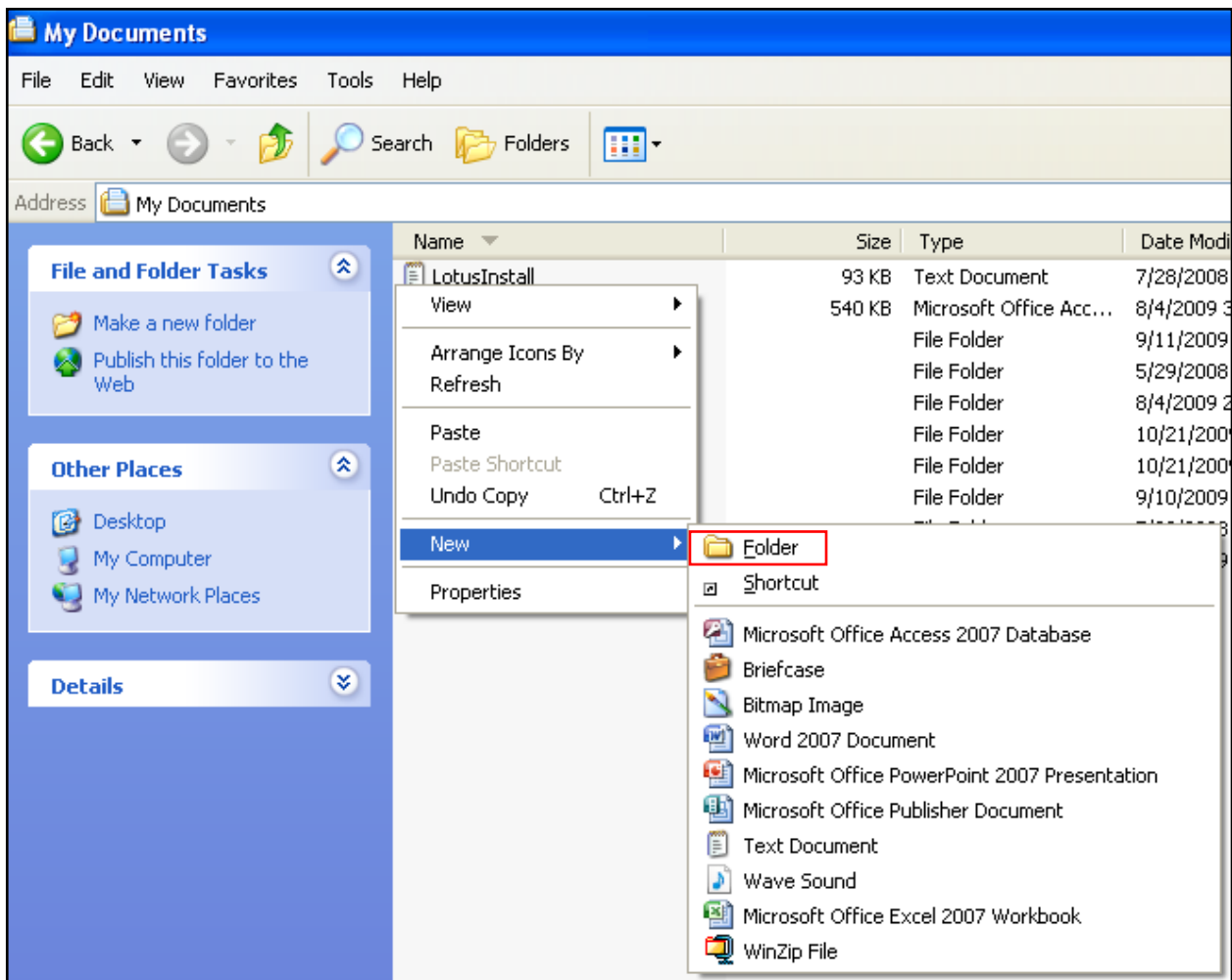
1. Open Internet Explorer or another Web browser
  - a. On most computers, to open Internet Explorer:
    - i. Use the mouse to click on the 'Start' button.
    - ii. Select the 'All Programs' folder
    - iii. Click on 'Internet Explorer'
    - iv. Internet Explorer will then open and your homepage will be displayed
2. Type [http://www.nps.gov/commercialservices/tools\\_afr.htm](http://www.nps.gov/commercialservices/tools_afr.htm) into the address bar to access the AFR webpage.
3. Click on [AFR Short Form](#) or [AFR Long Form](#) (whichever applies to you) and select “Save”



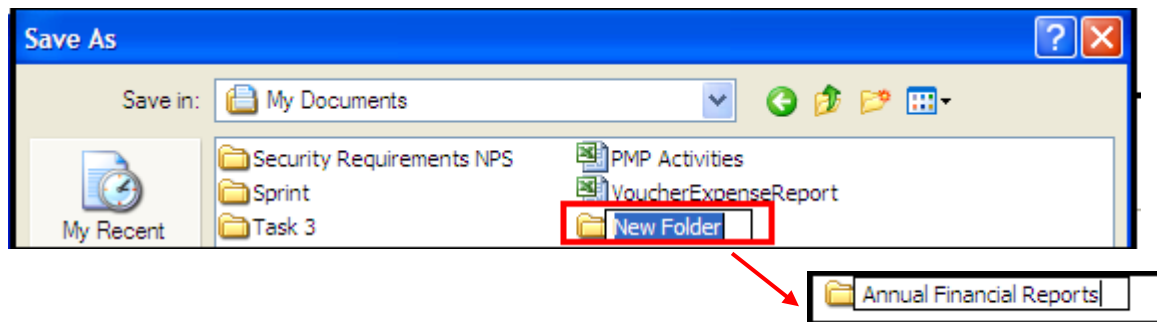
4. The “Save As” box will pop open, and double-click the “My Documents” folder to open it.



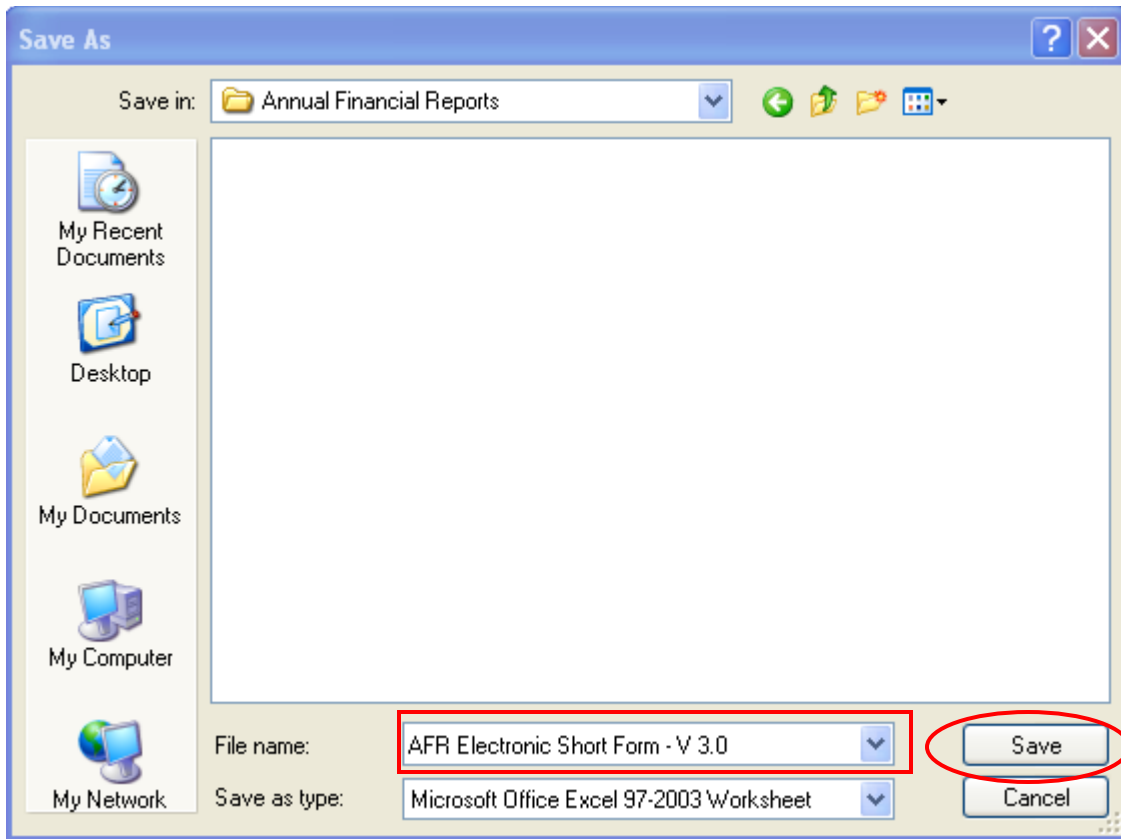
5. After opening “My Documents” Create a new folder named “Annual Financial Reports” by right-clicking your mouse, then selecting “New” and select “Folder”.



Name the new folder “Annual Financial Reports”



- After typing the new folder's name, "Annual Financial Reports", double click on the folder and select save. The AFRElectronicShortForm\_V3.0 (or LongForm) should be on the "File Name" line and then select "Save" as shown in the picture below. Close the "Download" window.



Continue to download the files you need including the User's Guide and save them in your "My Documents/Annual Financial Reports" folder. When you have downloaded all the documents you need, close out of the internet by clicking on the X in the top right hand corner of the screen.



### 3 General Principles of Microsoft Excel

This section provides an overview of the basic functions of Excel. If you are unfamiliar with Excel, it is suggested you read this section before attempting to complete the NPS AFR Short or Long Form.

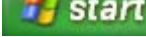
#### 3.1 Description



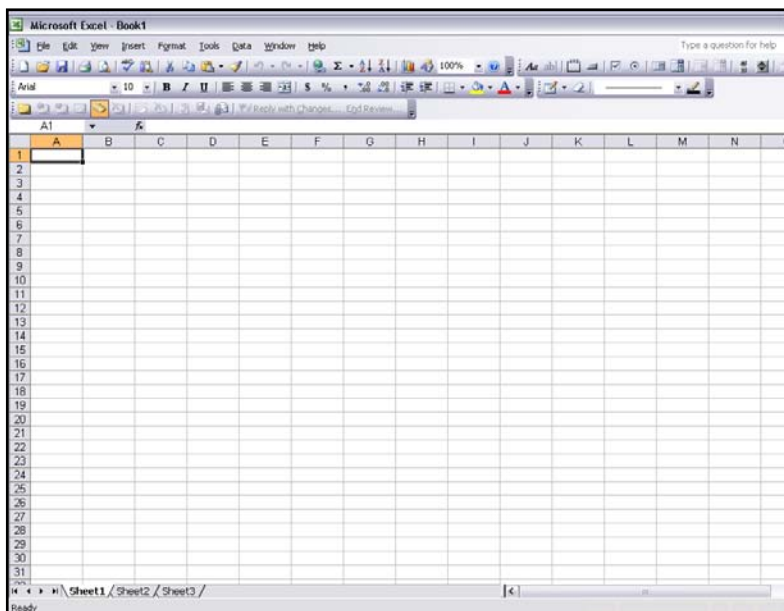
Microsoft Excel is a popular and widely available software application that provides a simple and straight-forward means of entering financial information. Excel accepts user entry into a spreadsheet-style format, which, in this application, has been tailored to meet the requirements of the NPS AFR Short Form and Long Form.

#### 3.2 Accessing Excel

You can access Excel following these steps (on most computers):

1. Use the mouse to click on the 'Start' button. 
2. Select the 'All Programs' folder
3. Select the 'Microsoft Applications' folder
4. Select 'Microsoft Office Excel'

Excel will then open and a new spreadsheet will be displayed, as shown below.



Excel spreadsheets are displayed as a grid; each box in the grid is called a cell. Cells are arranged horizontally in numbered *rows*, vertically in lettered *columns*.



### 3.3 Working in Excel

Like all Microsoft Windows based applications, Excel provides you with two means of navigating through the software: 1) the mouse or 2) the keyboard. While you may use whichever method you find most comfortable, the mouse will allow you to move quickly to any point on the screen and to select items most readily. The keyboard allows you to move sequentially through an individual data entry screen.

#### *Using the Mouse*

Frequent Microsoft Windows users will notice that movement within Excel is similar to other Microsoft Windows applications. Simply use the mouse to position the cursor over the item you wish to select and press the left mouse button. The cursor, which is usually displayed as an arrow, will appear as a small white '+' symbol when working within the spreadsheet.

#### *Using the Keyboard*

Movement between fields with the keyboard can be accomplished using the TAB or ENTER key.

The following table identifies some important keyboard combinations:

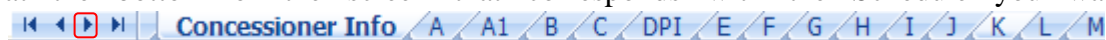
Key	Description
TAB	Moves to the next cell to the right
ENTER	Moves to the next cell to the right or down
ALT<F>	Opens the File Menu
ALT<H>	Opens the Help Menu
CTRL<Z>	Undoes the last user action
CTRL<Y>	Redoes the last user action

You can delete all of the information within a given cell by clicking the box and pressing the 'Delete' key. Cell contents can be edited by double-clicking box and using the 'Backspace' button.

Some cells within the NPS AFR Short and Long Form contain pre-defined formulas. You will be unable to select these cells, as they do not require input by the user.

#### *Moving Between Worksheets*

An Excel Spreadsheet, like the NPS AFR Forms, can have multiple worksheets of data. The different worksheets are displayed as tabs at the bottom of the screen. In the AFR Forms, each Schedule that needs to be completed is in its own worksheet. To select a worksheet, use your mouse click on the tab at the bottom of the screen that corresponds with the Schedule you want to complete.



You may not be able to see all of the tabs at once. To view the hidden tabs, click the arrows in the left corner next to the tabs.

### 3.3.1 Saving Spreadsheets in Excel

There is no need for you to complete an entire NPS AFR Form in just one sitting. Your progress can be saved at any time and may be resumed at your convenience.

You should distinguish between two types of saving processes, 1) saving the original file (or 'Save As') and 2) saving your progress. The first time you work within an Excel spreadsheet on your computer, you must select a location to which to save the file on your computer. This process must only be completed once, during your first session working within the Excel file. Once you have saved the file to an initial location on your hard drive, you can use a quick save. A quick save simply updates the Excel file with your recent changes.

You only need to follow the steps outlined in 'Saving the File' once: the first time you work in the file and save your work. Anytime thereafter, whether during your initial or following sessions, you should use the steps outlined in 'Saving Progress' to save your work.

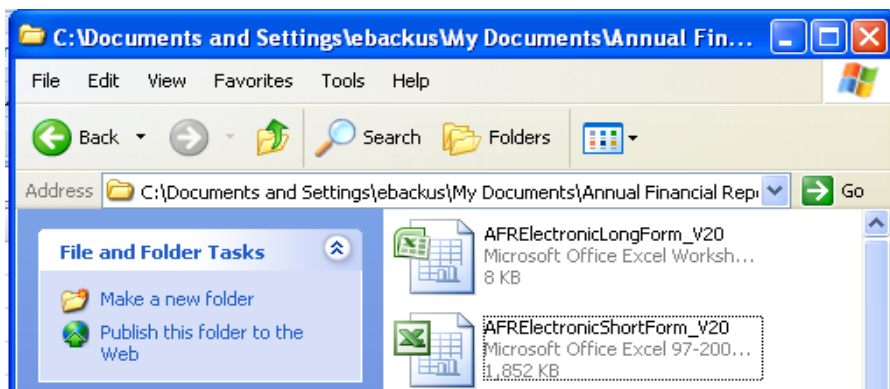
The following instructions will walk you through the two saving methods.


#### *Saving the File*

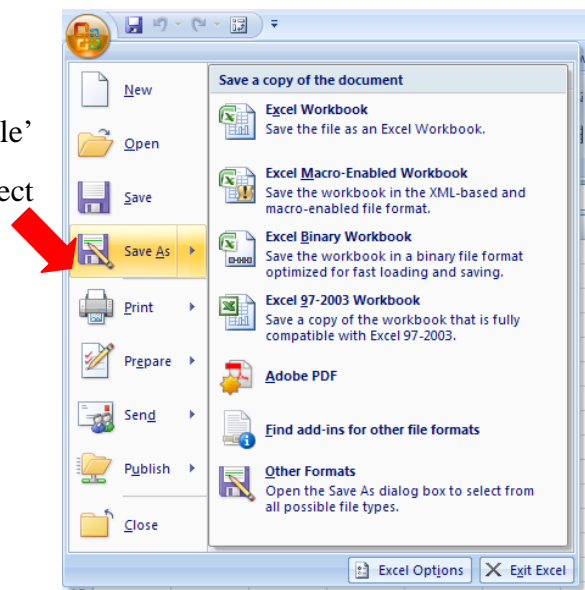
After downloading the necessary files, as described in Section 1 of this guide, go to your "My Documents/Annual Financial Reports" folder and select the AFR forms you would like to use by following these steps:

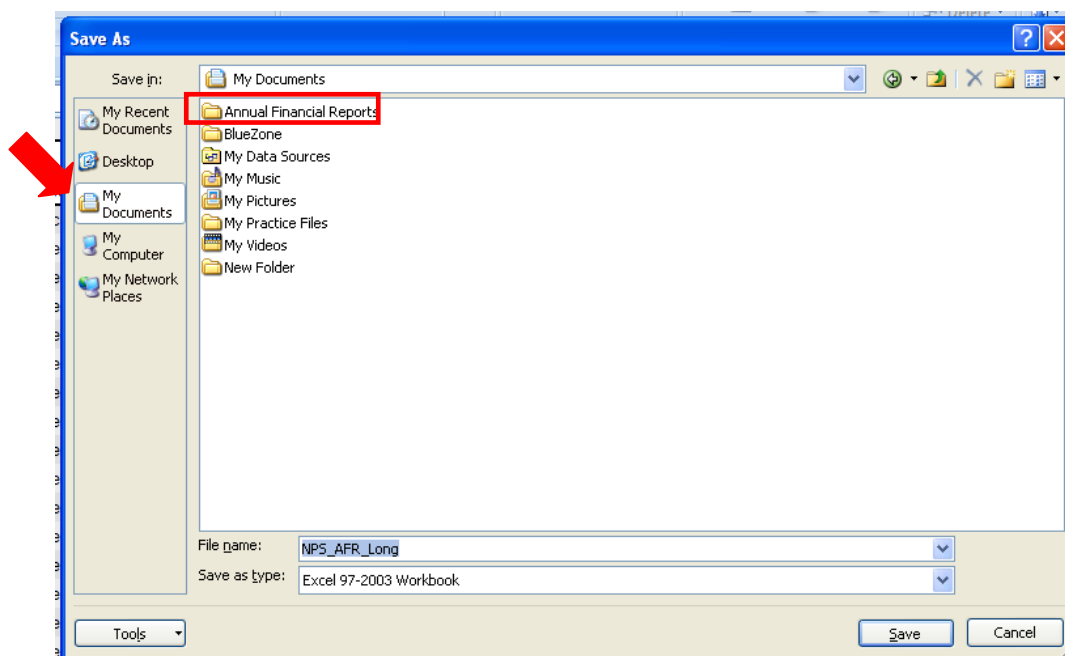
Select the 'My Documents' folder from the 'Start' menu.

The 'My Documents' folder will open, as shown below. Then double-click on the 'Annual Financial Reports' folder to open it. Double-click to select the AFR forms you would like to use.

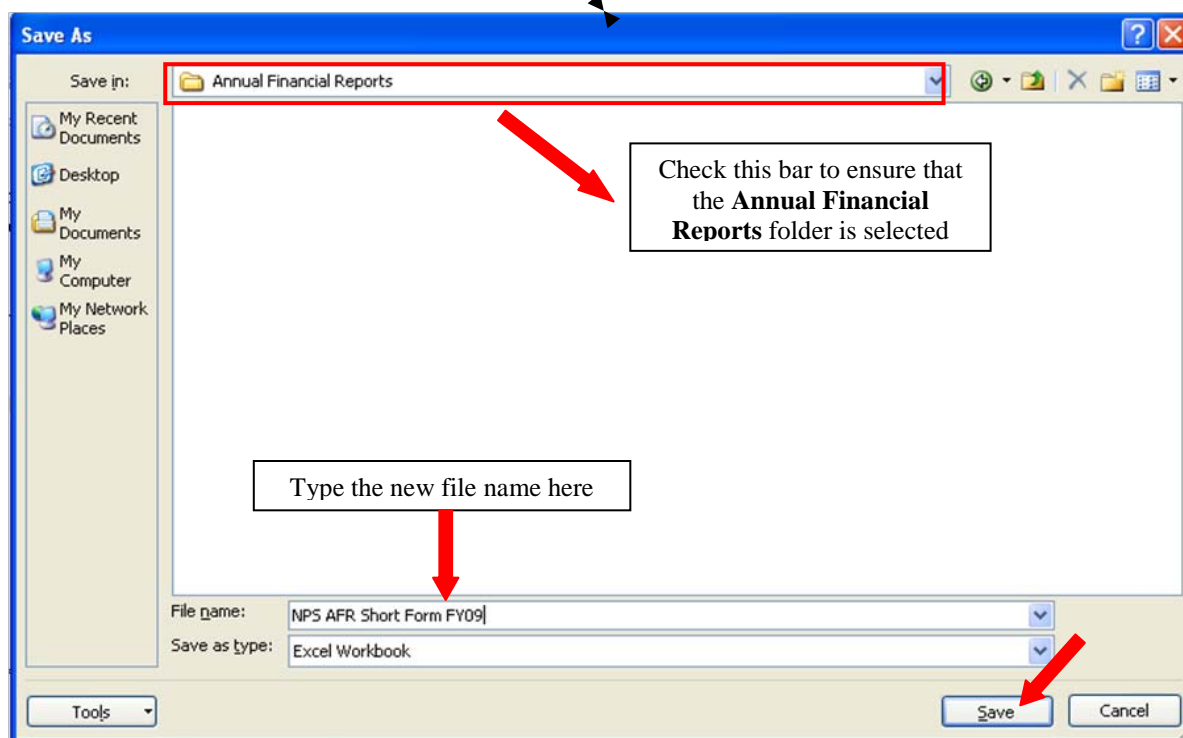


The AFR Form that you select will open. Go to 'File' (or the  button, if you use Excel 2007) and select 'Save As', another menu will appear.





On the left border of the menu, use the mouse to click on 'My Documents' and the folder will open. Find the folder you created named 'Annual Financial Reports' within 'My Documents'. Double click on the 'Annual Financial Reports' folder to open it.

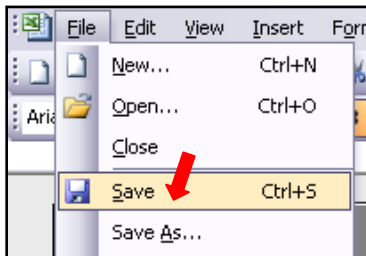



Then rename the form being saved using the 'File name:' box. You shouldn't simply save a form under the title "NPS AFR Long Form" or "NPS AFR Short Form." Rather, you should include information in the name that specifically identifies the file, such as the fiscal year. For example, you may save the Long Form for FY09 as "NPS AFR Long Form FY09." This way you can easily track AFRs from different years.

## ***Saving Progress***

Once you have saved the file to the 'Annual Financial Reports' folder within your 'My Documents' folder, you can save your progress by doing a quick save. To save your progress, simply use one of the following three methods.

1. Simply use the mouse to click on the Diskette symbol at the top of your screen.

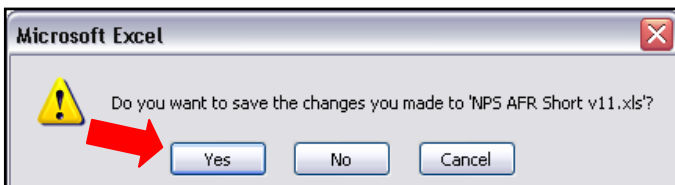


2. Click 'File' (or the  button, if you use Excel 2007) at the top of your screen. The File menu will appear. From the File menu select 'Save' to complete the process.

3. Using your keyboard, simultaneously press the keys 'Ctrl' and 'S'

You are encouraged to use one of these methods to save your progress every 15 minutes while working within Excel to ensure minimal data loss in the event of a power outage or computer system error. You will also want to use one of the three quick save methods before exiting Excel.

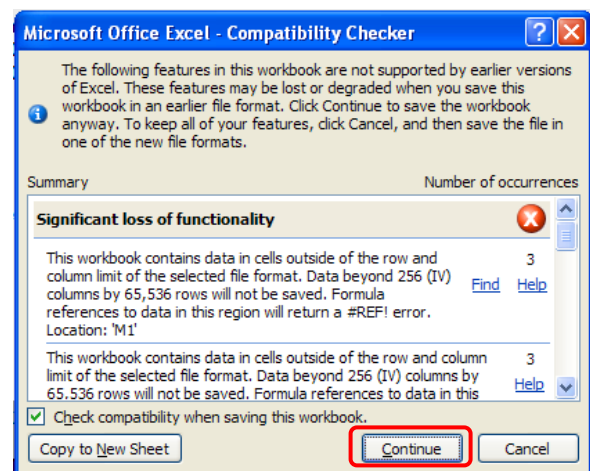
If you forget to save your work before exiting Excel, a prompt may appear asking you whether you would like to save your changes.



If prompted, you should click 'Yes.'

If you use Excel 2007, the following message may appear when you save your AFR:

Despite the warning of loss of functionality, the AFR is not affected and will work fine the next time it is opened. Click 'Continue' to proceed with saving.

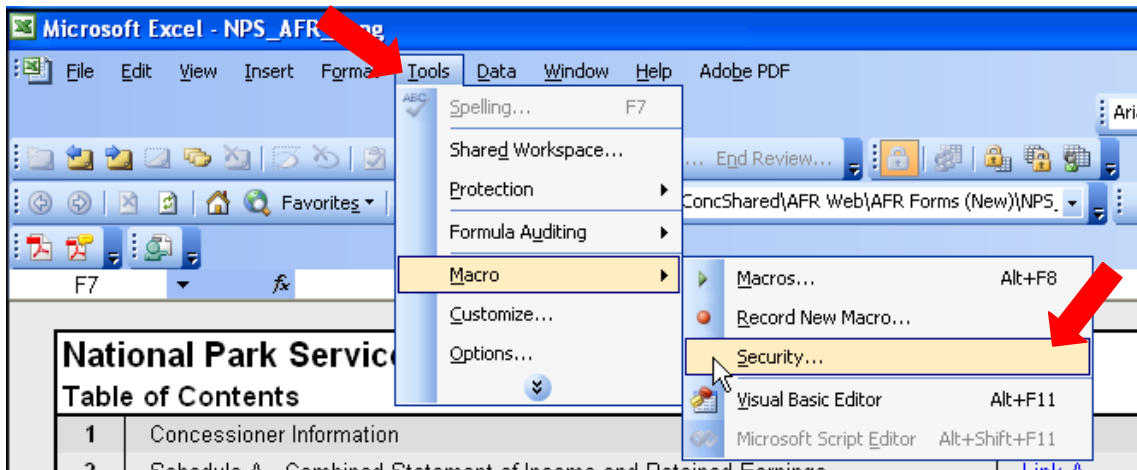


## 4 Changing Macro settings before completing the NPS AFR

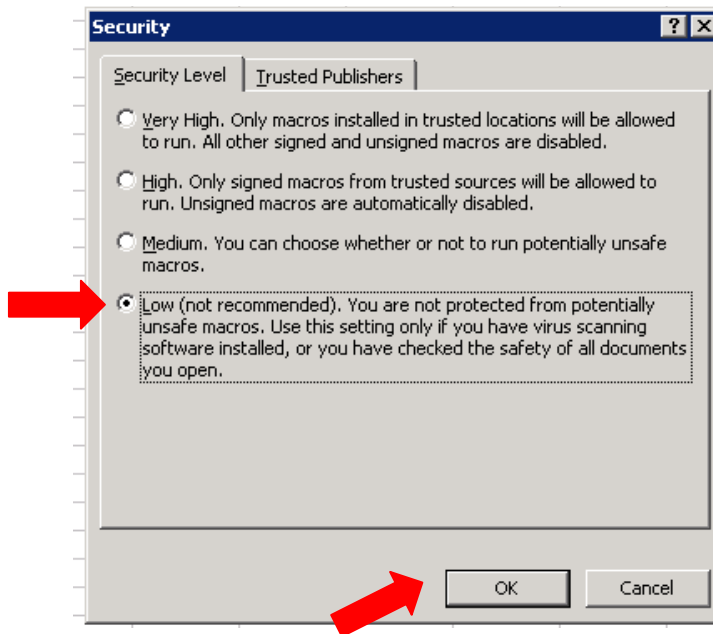
Before you begin to work in either the NPS AFR Short or Long Form, you need to change the Excel security settings first to enable the macros built in to the form.

### *How to Change Excel Security Settings for Excel 2003:*

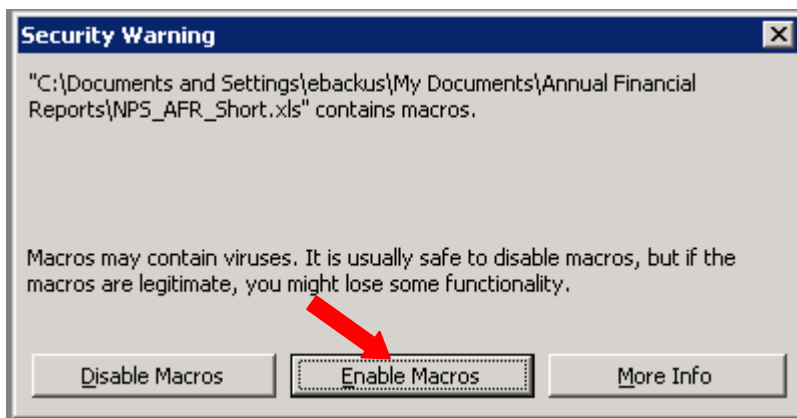
To change the security settings, open Excel and select “Tools” from the menu, select “Macro” then “Security” from the dropdown menu.



Note the level the macros are set now so you can return the setting to its original position after completing your AFR. Change the Security Settings to “Low” and click “OK”.



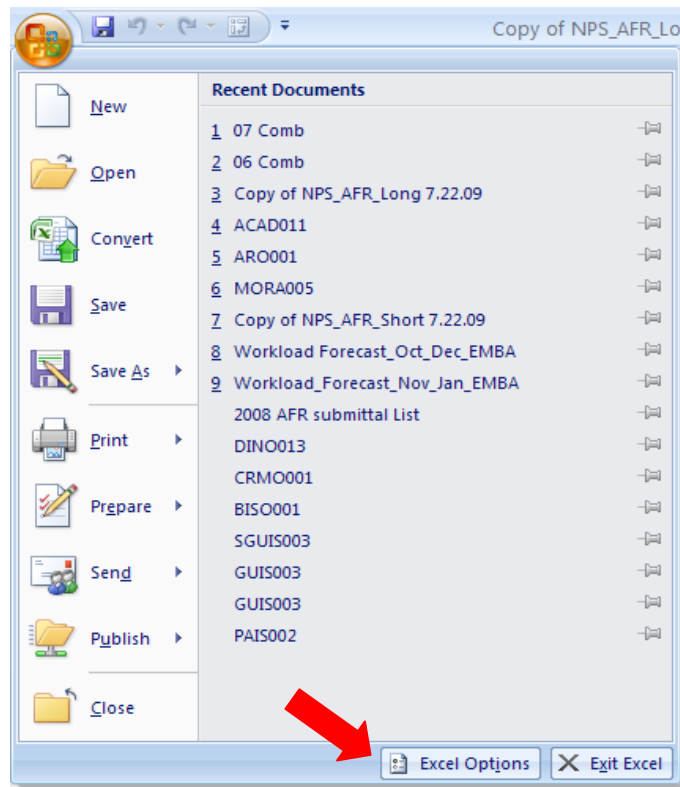
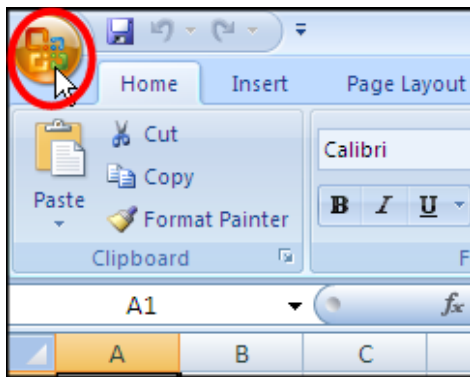
When you open either the NPS AFR Short or Long Form a Security Box may appear warning you that 'Macros may contain viruses.' However, the macros contained within the NPS AFR Short and Long Forms enhance the worksheets and do not contain viruses – this is simply a standard warning issued by Microsoft Excel for any file that contains advanced coding. To proceed, select the 'Enable Macros' button. Once macros have been enabled, the worksheet will continue to open.



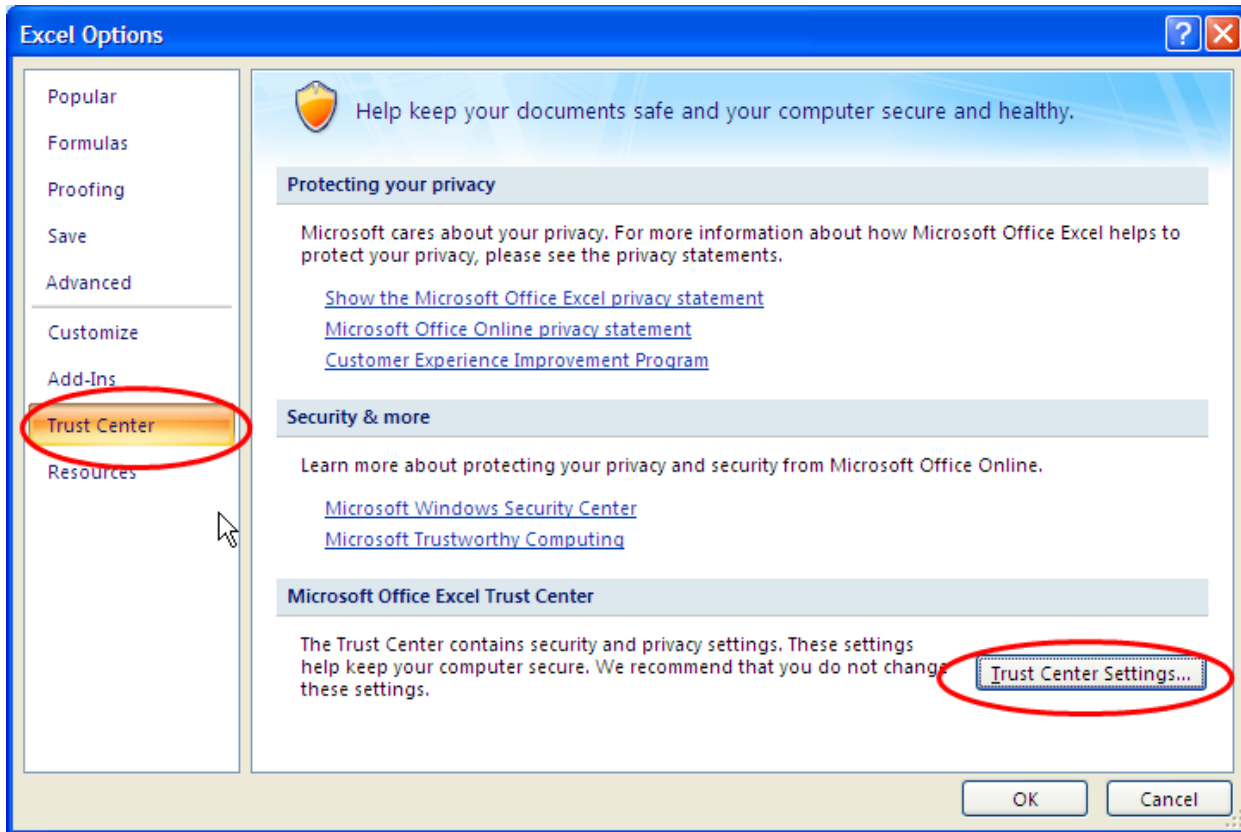
### ***How to Change Excel Security Settings for Excel 2007:***

If you are using Microsoft Excel 2007, there are two settings that must be changed in order for the electronic AFR to work; Macro settings and ActiveX settings.

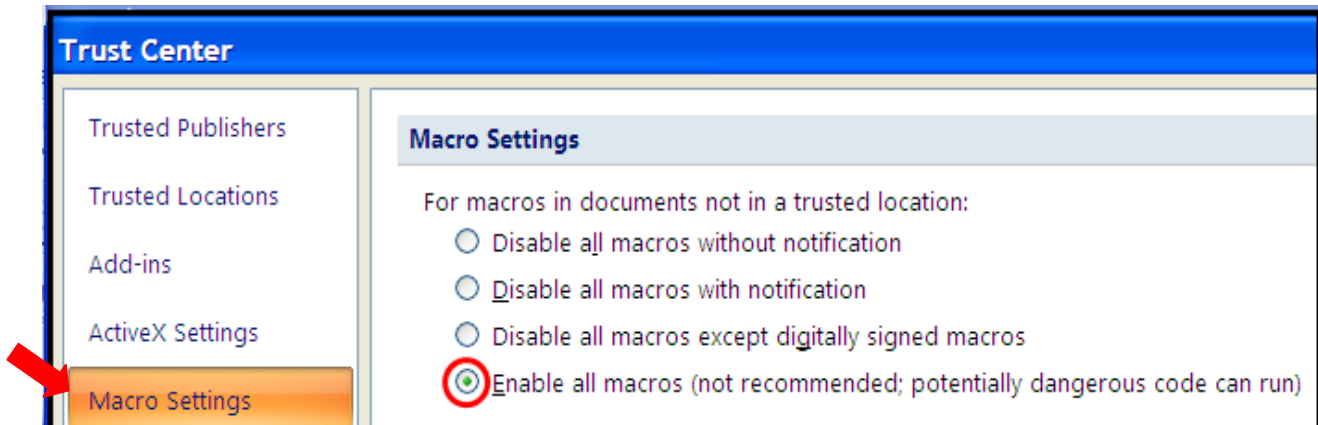
Click the Microsoft Office Button , and then click Excel Options.



Click **Trust Center**, click **Trust Center Settings**, and then click **Macro Settings**.



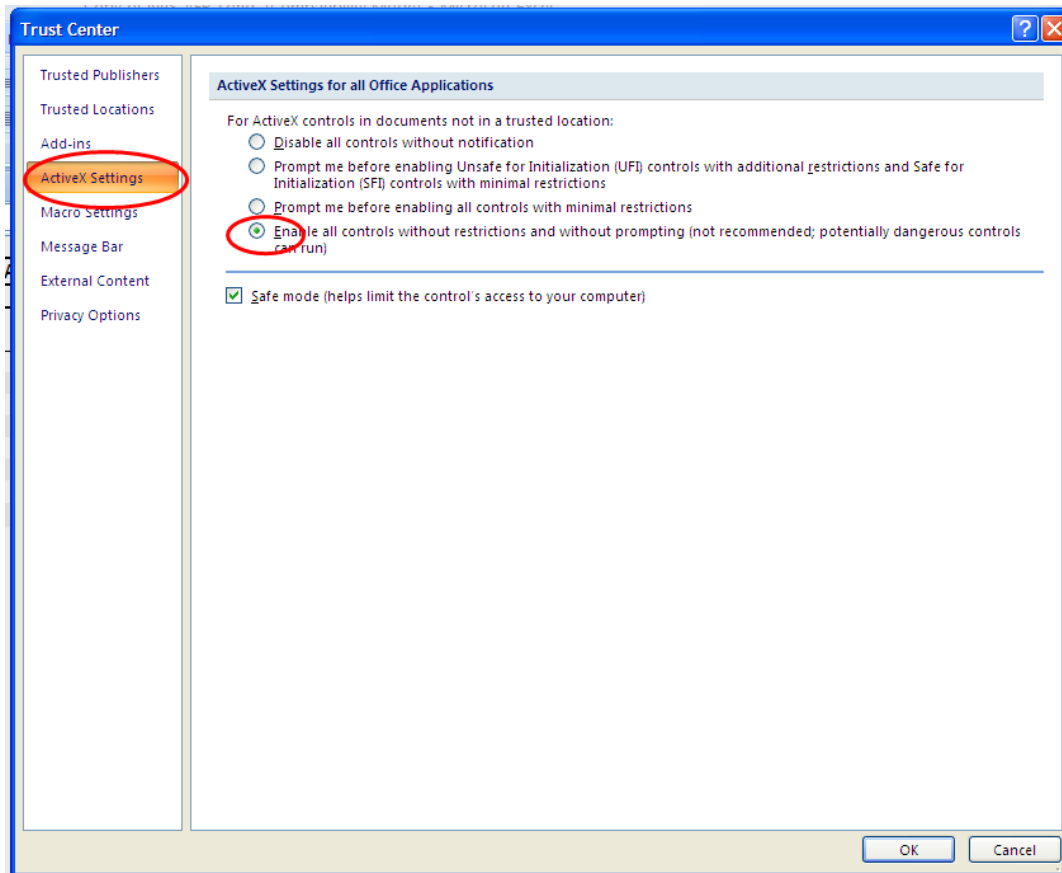
Click the option “**Enable all macros;**” selecting this option to allow all macros to run. Even though the message for this option states that it is not recommended, and that potentially dangerous code can run, this option must be selected for the electronic AFR process to work. After you finish working on your AFR, you can return your macro settings to their original setting to keep your computer protected.



Then click **ActiveX Settings**.

Select **Enable all controls without restrictions and without prompting (not recommended, potentially dangerous controls can run)** to enable all ActiveX controls in documents with minimal restrictions. Again, this option must be selected for the electronic AFR process to work. You may return the ActiveX settings to their original position after you complete the AFR.

Click on OK and OK again to get back to the Excel screen.

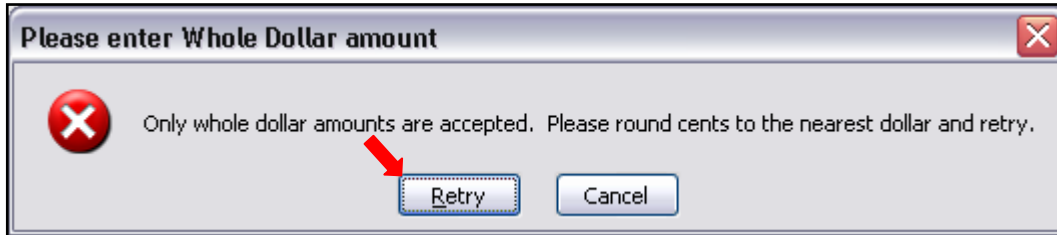


Now you are ready to begin working on your AFR. Once you have saved the AFR, as detailed on pages 10-11 of this guide; go to the 'Annual Financial Reports' folder you created, then double-click to open the AFR file you saved. Fill out each worksheet of the AFR, beginning with the Concessioner Info page, and don't forget to save periodically, as detailed on page 12. See the Annual Financial Report Long Form or Short Form User's guide for more guidance on filling out the AFR.



## 5 Cell Format Guidance

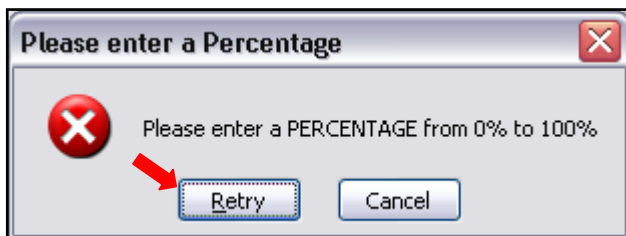
Cells that are designed to accept dollar amounts only allow whole dollar amounts. When entering your data, please round cents to the nearest dollar. If you enter a letter, symbol or number that is not rounded to the nearest dollar amount a warning message will appear.



**Warning message that will be displayed if an invalid number is submitted**

Click the 'Retry' button to close the warning box and continue by entering a whole number into the selected cell.

Cells that are designed to accept percentages only allow valid percentages. Please enter a percentage between 0 - 100%. You do not need to type the '%' symbol as it will already be provided within the cell. If you enter a letter or invalid number a warning message will appear.



Click the 'Retry' button to close the warning box and continue by entering a valid percentage into the selected cell.

You should format dates as mm/dd/yyyy in any cells that require the entry of a calendar date.

Where: mm = month, dd = day and yyyy = four digit calendar year.

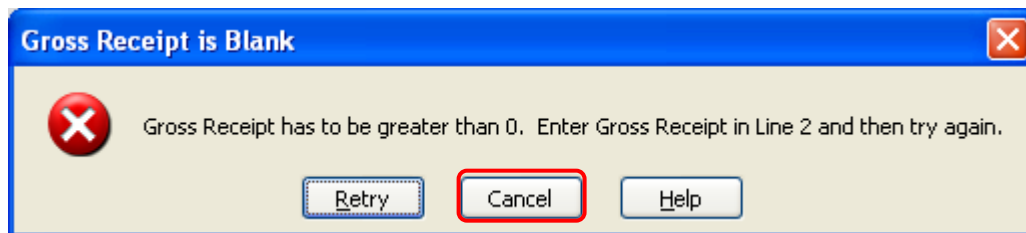
Some cells do not require data entry; they contain formulas that calculate a value based on data you entered into prior cells. These cells are shaded either tan or light grey. You cannot alter these cells. If you attempt to alter one of these cells you will receive a warning message. The warning message below is generated by Excel therefore we were not able to modify the wording. Even though the warning message below provides direction to modify a protected cell, you do not have access to that process.



Click the 'OK' button to remove the message. You should move to the next white shaded cell to continue completing the form.

### ***AFR Long Form, Schedule H***

In Schedule H, you must enter a Department Name in Line 1 and a positive number for gross receipts before entering any expenses below. If a number is entered in an expense line and no gross receipts are entered in that same column, the following message will appear:

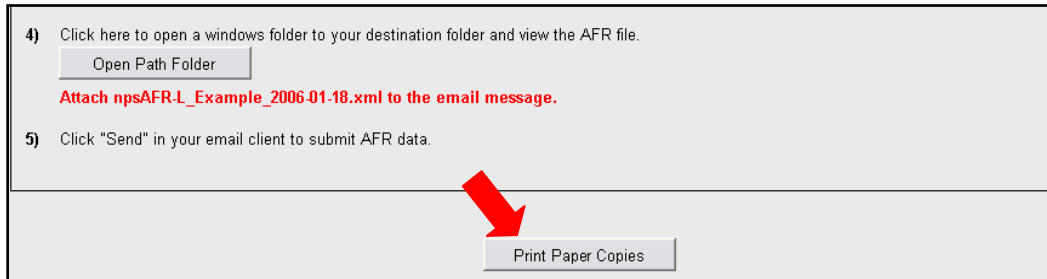


Click 'Cancel,' then fill in a number in Line 2 to proceed.

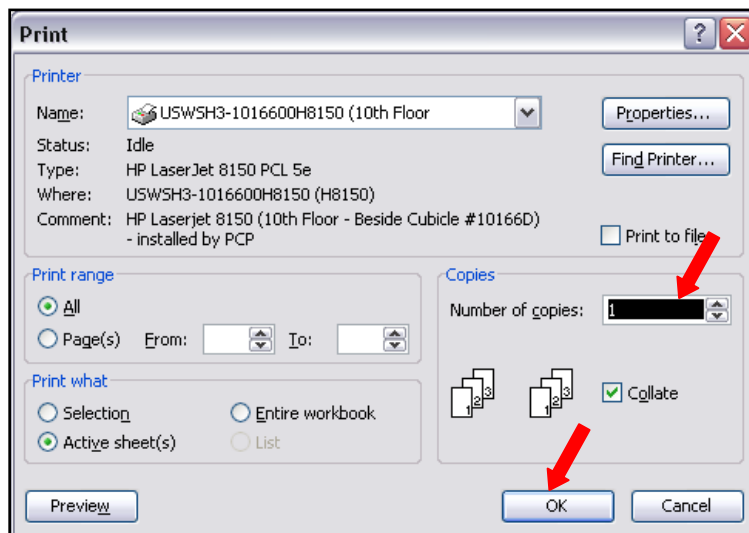
You will notice that this and several other error messages contain a 'Help' button. Clicking this button takes you to Microsoft Excel Help. While Help contains a lot of useful information in using Excel, it does not have any specific information pertaining to the AFR. It is not recommended that you use this button.

## 6 Printing Hard Copies of the Annual Financial Report

You can use the '**Print Paper Copies**' button to print hard copies of the Annual Financial Report. Printing and maintaining a hard copy of the AFR Short Form or Long Form is suggested in the event that NPS should have questions about your data. The print button is located at the bottom of spreadsheet named '**Submit.**' Simply click the '**Print Paper Copies**' button.



Once you have clicked the 'Print Paper Copies' button, the print menu will appear:



You can choose how many copies of the report you would like to print. Simply type the desired number into the 'Number of copies:' box. When you are ready to print, click the '**OK**' button.

## 7 Supporting Documents

Some concessioners will have a large amount of information to report in Schedules F, K, L or O that will not fit in the regular AFR Long Form. For Schedules K and O, this information can be reported in the Long Form Supplemental File (see Section 6 of the Long Form User's Guide) or as a separate document. Any concessioner can choose to upload these schedules as a separate file; those who have more than 100 lines of information on Schedules K and O must do so since the Supplemental File is limited to 100 lines.

Schedule F (Notes to the Financial Statements), other financial documents/notes, and the CPA Audit or Review letter should be saved and uploaded as a separate PDF, Word or Excel File. Additional files should be saved in the same location as the AFR and must be named "CONCID\_FiscalYear\_documentname." For example, BUIS001\_2009\_CPAREview.

Many concessioners use their own accounting programs to record the data used in Schedules K and O; to save the data directly from your program to upload on the AFR website, skip to Section 6.1. Microsoft Excel is commonly used to record this information. You may create your own worksheets, making sure to include the same information required on the AFR. For example, a Schedule O worksheet may look like this:

<b>SCHEDULE O - SPECIAL ACCOUNT PROJECT EXPENDITURES</b>						
<b>CONCESSIONER:</b>		<b>YEAR ENDING:</b>				
<b>DETAIL OF SPECIAL ACCOUNT PROJECT EXPENDITURES</b>						
	<b>Project Number</b>	<b>Project Description</b>			<b>Current Year Expenditures</b>	<b>Estimated Percent Complete</b>
1.					\$ -	
2.					\$ -	
3.					\$ -	
4.					\$ -	
5.					\$ -	

### 7.1 How to Create a PDF Document

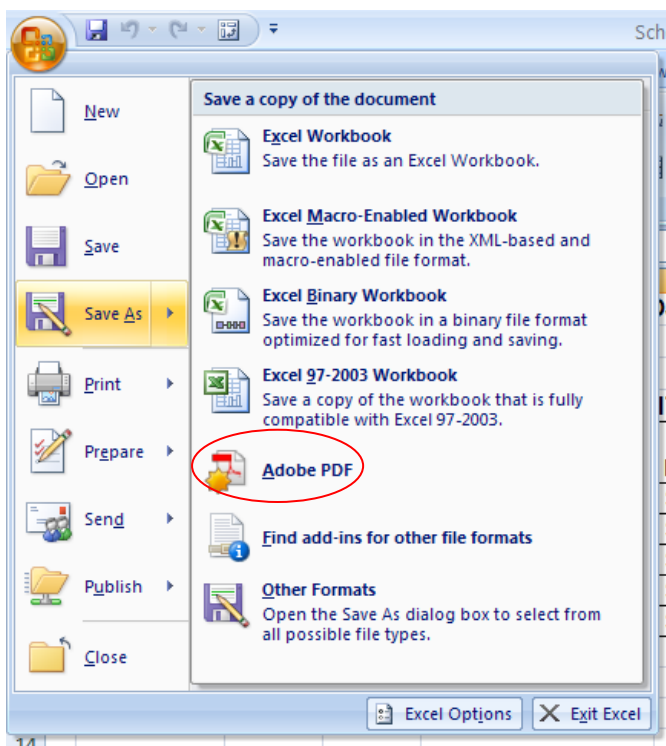
Creating a PDF of Schedules F, K, L or O can be helpful for concessioners who use their own accounting software to keep track of these items. Instead of inputting all of the data into the AFR worksheets, it can simply be saved as is and uploaded. However, it is vital that **all** of the information required on these schedules is reported, even if the formatting is different.

#### **CPA Audit or Review Letter**

If your CPA provides only a hard copy of the signed Audit or Review and Opinion Letter, use a scanner to create electronic copies of the documents, following the instructions for your particular machine. Many scanners allow you to directly save the document as a PDF, which allows you to skip the next steps. If you cannot save directly as a PDF, save it as an image (.GIF or JPEG) and proceed.

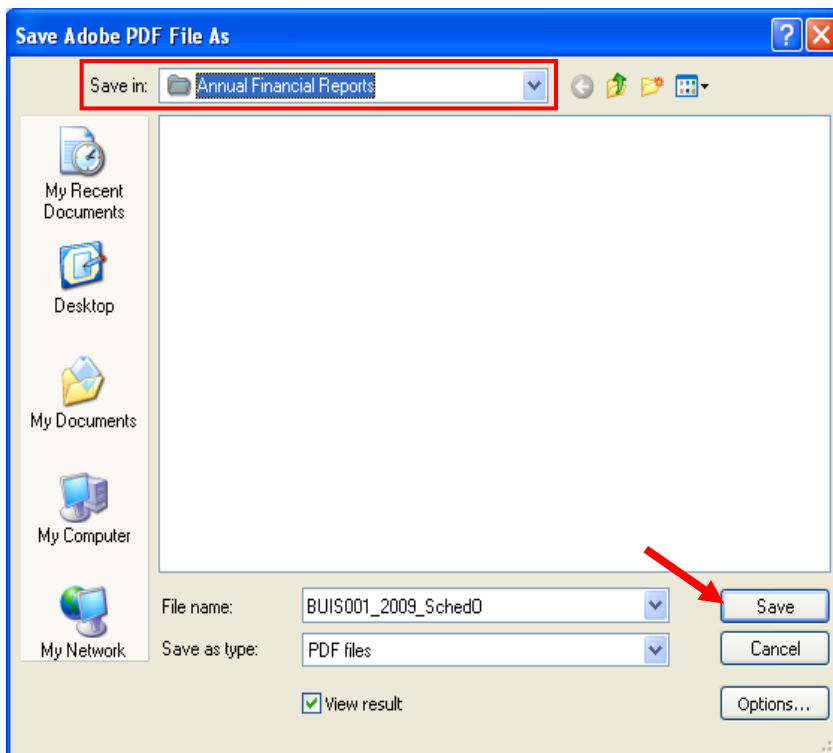
#### **Saving the PDF file**

Once you have all of the information entered into the document of your choice, you must save it as a PDF form in order to be able to upload it to the AFR website. You must have Adobe Acrobat installed on your computer to create a PDF. The software is available for purchase at [www.adobe.com](http://www.adobe.com). There are two methods of saving your files in PDF format; 1.) Saving as a PDF from the program it was created in or 2.) Using the Create PDF option in Adobe Acrobat.

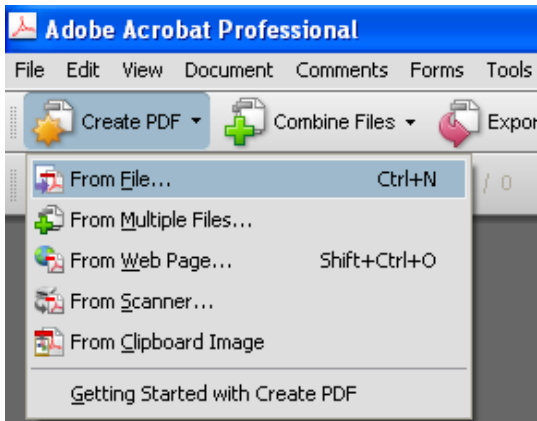


**Method 1:** Open your saved file in the program it was created in; for example, if you created Schedule O in Excel, then open it in Excel. Go to **File**, then select **Save As**. Click on the option for Adobe PDF.

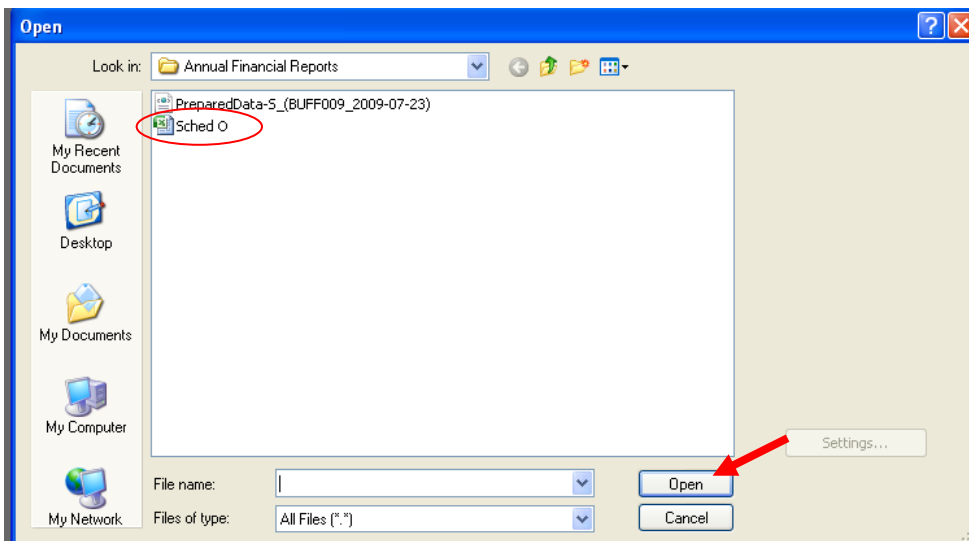
Make sure you have selected the folder where your other AFR files are saved in the Save As box, then rename the file CONCID\_FiscalYear\_FormName. Click the 'Save' button to complete.



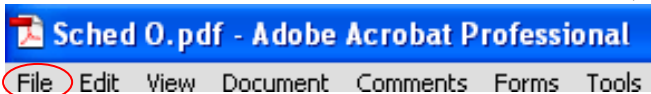
**Method 2:** Open Adobe Acrobat. In the top left corner, select the ‘**Create PDF**’ button, then click ‘**From File.**’



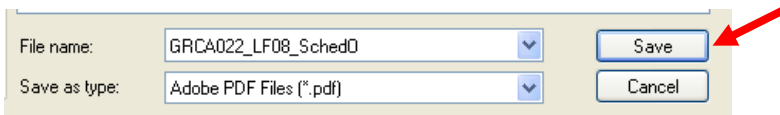
The “Open” dialogue box will automatically open. Navigate to the folder where the files you want to use are located, select the file you want to save, and click the ‘**Open**’ button.



Adobe Acrobat will automatically convert the file into a PDF, which may take a minute or two. When it is complete, the document will open in Acrobat, and you will notice that the file name at the top will be the same name as before, except with .pdf at the end.



Now go to File, then Save As and select the folder where you would like to save the document. Rename the file CONCID\_FiscalYear\_FormName. Click the ‘**Save**’ button to complete.



Repeat these steps for all of the extra files that you wish to upload to the AFR website. Once you have them all saved, they are ready to be uploaded; see page 26 of the Long Form User’s Guide for instructions.